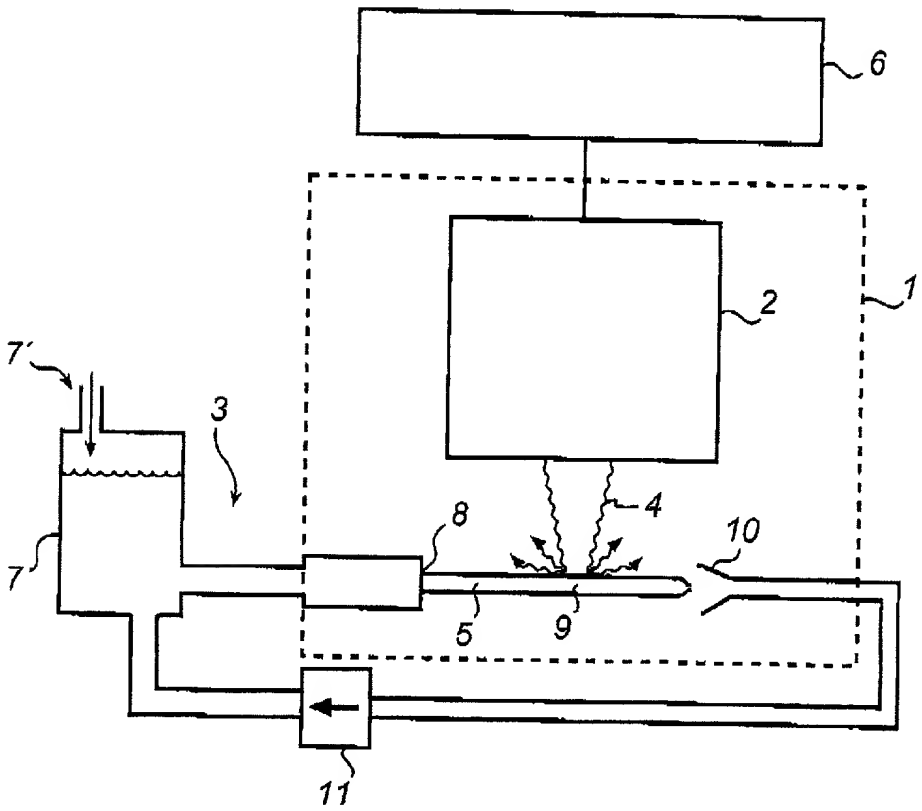

FOREIGN EQUIVALENT